GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:1559
ANSWERED ON:04.03.2016
Swachh Bharat Cess for SEZs
Kalvakuntla Smt. Kavitha

Will the Minister of FINANCE be pleased to state:

(a) whether the SEZs have recently slashed the Swachh Bharat cess;

(b) if so, the details thereof and the reasons therefor;

(c) whether refund is proposed to be made due to SEZ units and developers; and

(d) if so, the details thereof?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI JAYANT SINHA)

(a): Madam, Swachh Bharat Cess is not leviable on the authorized operations of export of services by the SEZs.

(b): Nil in view of (a) above.

(c): Yes Madam, refund of Swachh Bharat Cess on the specified services has been allowed on those specified services on which ab-initio exemption is admissible, but not claimed.

(d): Refund of Swachh Bharat Cess on services provided to SEZs for authorized operations has been allowed vide notification No. 2/2016-S.T. dated 03.02.2016.
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